

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 17.103

which the claimant does not file a claim for drawback.

§ 17.22 Employer identification number.

Every person who claims drawback under this part must enter on each claim for drawback filed on TTB Form 5620.8, Claim—Alcohol, Tobacco, and Firearms Taxes, the employer identification number (EIN) assigned by the Internal Revenue Service.

(26 U.S.C. 6109, 6723)

§ 17.23 Application for employer identification number.

(a) *Use Form SS-4.* A claimant must obtain an employer identification number (EIN) by filing an application with the Internal Revenue Service (IRS) on IRS Form SS-4. Form SS-4 is available from the local IRS Service Center, from the IRS District Director, the IRS Web site at <http://www.irs.gov> or from the TTB National Revenue Center. The claimant must file this form with IRS in accordance with the instructions on the form.

(b) *One EIN only.* Each claimant must obtain and use only one EIN, regardless of the number of places of business for which a claim is filed under this part.

(26 U.S.C. 6109)

Subpart D [Reserved]

Subpart E—Bonds and Consents of Sureties

§ 17.101 Bonds in general.

(a) *Requirement.* A bond must be filed by each person claiming drawback on a monthly basis. Persons who claim drawback on a quarterly basis are not required to file bonds. The bond requirement of this part may be satisfied either by a bond obtained from an authorized surety company or by deposit of collateral security.

(b) *Bond form.* The bond must be prepared and executed on TTB Form 5154.3, Bond for Drawback Under 26 U.S.C. 5111, in accordance with the provisions of this part and the instructions printed on the form.

(c) *Bonds executed before July 1, 2008.* On and after July 1, 2008, a reference to 26 U.S.C. 5131–5134 in a bond executed

on TTB Form 5154.3, Bond for Drawback Under 26 U.S.C. 5131, shall be understood to refer to the sections redesignated as 26 U.S.C. 5111–5114 by section 11125 of Public Law 109–59.

(d) *Approval.* The appropriate TTB officer is authorized to approve all bonds and consents of surety required by this part.

EFFECTIVE DATE NOTE: By T.D. TTB-79, 74 FR 37402, July 28, 2009, § 17.101 was revised, effective July 28, 2009 through July 30, 2012.

§ 17.102 Amount of bond.

The bond shall be a continuing one, in an amount sufficient to cover the total drawback to be claimed on spirits used during any quarter. However, the amount of any bond shall not exceed \$200,000 nor be less than \$1,000.

§ 17.103 Bonds obtained from surety companies.

(a) The bond may be obtained from any surety company authorized by the Secretary of the Treasury to be a surety on Federal bonds. Surety companies so authorized are listed in the current revision of Department of the Treasury Circular 570 (Companies Holding Certificates of Authority as Acceptable Sureties on Federal Bonds and as Acceptable Reinsuring Companies), and subject to such amendatory circulars as may be issued from time to time. Bonds obtained from surety companies are also governed by the provisions of 31 U.S.C. 9304, and 31 CFR part 223.

(b) A bond executed by two or more surety companies shall be the joint and several liability of the principal and the sureties; however, each surety company may limit its liability, in terms upon the face of the bond, to a definite, specified amount. This amount shall not exceed the limitations prescribed for each surety company by the Secretary, as stated in Department of the Treasury Circular 570. If the sureties limit their liability in this way, the total of the limited liabilities shall equal the required amount of the bond.

(c) Department of the Treasury Circular No. 570 is published in the FEDERAL REGISTER annually on the first workday in July. As they occur, interim revisions of the circular are published in the FEDERAL REGISTER. Copies